

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEBRASKA

|                                   |   |                    |
|-----------------------------------|---|--------------------|
| UNITED STATES OF AMERICA,         | ) | CASE NO. 8:07CV224 |
|                                   | ) |                    |
| Petitioner,                       | ) |                    |
|                                   | ) |                    |
| v.                                | ) | MEMORANDUM         |
|                                   | ) | AND ORDER          |
| B. SHARI BURNS, in her individual | ) |                    |
| capacity,                         | ) |                    |
|                                   | ) |                    |
| Respondent.                       | ) |                    |

This matter is before the Court on the Petition to Enforce an Internal Revenue Service Summons filed by the United States of America, which is supported by the Declaration of Gary J. Herman and the original summons. The original summons was served upon the Respondent B. Shari Burns, individually on February 7, 2007. Having reviewed the Petition and the supporting documentation,

IT IS ORDERED:

1. Respondent, B. SHARI BURNS, shall appear before the District Court of the United States for the District of Nebraska before the undersigned, in the Roman L. Hruska United States Courthouse, 111 South 18<sup>th</sup> Plaza, Omaha, Nebraska, 68102, **on Monday, August 13, 2007, at 1:30 p.m., in Courtroom No. 2**, to show cause why Respondent should not be compelled to comply with the Internal Revenue Service summons served on Respondent on February 7, 2007;
2. By and through an official of the Internal Revenue Service, Plaintiff is directed personally to serve Respondent B. SHARI BURNS, with a copy of

this Order, the Petition, Declaration, and all attachments, including the original summons, within thirty (30) days of the date of this Order; and

3. Within 5 business days of service of copies of the Order, the Petition, Declaration, and all attachments, including the original summons, **the Respondent shall file and serve a written response to the Petition.** If the Respondent has any defenses to present or motions to make in opposition to the Petition, then such defenses or motions, if any, shall be made in writing and filed with the Court, and copies served on the United States Attorney at least five (5) business days prior to the date of the show cause hearing. Those issues that are raised by motion or brought into controversy by the responsive pleading may not be considered by the Court, and any uncontested allegations in the petition may be deemed admitted; and
4. If the Respondent has no objection to compliance with the summons, then Respondent may, at least three (3) business days prior to the date of the show cause hearing, notify the Clerk of this Court, in writing, with copies to the United States Attorney, of the fact that no response or appearance as ordered herein will be required.

Dated this 18<sup>th</sup> day of June, 2007.

BY THE COURT:

s/Laurie Smith Camp  
United States District Judge